

## First Snow.

The first snow of the fall fell on Wednesday, covering the ground so that it was white for some time. Last year the first snow came Oct. 31st.

## Money for McCurdy Park.

The board of supervisors has voted \$250 to assist in properly caring for McCurdy park in Cornum, this being made possible by a special act passed by the last legislature.

## Gets Forty-two Days in Jail.

Daniel Marvin of Owosso, was sentenced by Judge S. S. Miner, Saturday, to serve 42 days in the county jail for violation of the local option law. He must also serve six months probation after his jail sentence. His family are in destitute circumstances and must be assisted by the county.

## Dr. F. A. Watts Chosen.

Dr. F. A. Watts will continue to act as county physician for Owosso city for another year at a salary of \$1000. During the period of April 16 to Oct. 21 he made 548 visits to 87 families and dispensed 64 office prescriptions, made 39 surgical dressings, attended 2 confinement cases and 12 contagious disease cases. No deaths occurred.

## John W. Thorn Rewarded.

John W. Thorn has at last received his reward for his many runs on the democratic ticket for various offices. He has been appointed hotel inspector by the state labor and insurance departments and the state board of health, and his many friends throughout the county are pleased at his selection. He is well qualified for the work which will be interesting and not burdensome.

## Appointed Probationary Officer.

Rev. C. H. Hanks of this city has been named by Governor W. N. Ferris as chief probationary officer for the thirty-fifth judicial circuit with William Horton of Fowlerville, as assistant. The appointment was made on recommendation of Judge S. S. Miner who has known of Rev. Hanks' most efficient work in this line.

## Fire Drills.

The 700 pupils of the Central school left the building in 1 minute 33 seconds at a fire signal, Wednesday; the 270 of the Bryant were out in 1 minute 5 seconds; the Washington school's 275 in 1 minute 5 seconds and the 305 of the Emerson building in 1 minute 30 seconds. Superintendent Longman, Fire Chief Craig, W. E. Hall and B. S. Sutherland of the school board, witnessed the drills and were highly pleased.

## Congregational S. S. Officers.

The Congregational Sunday school has elected the following officers for the ensuing year: Superintendent—H. B. Sturtevant. Assistant Supt.—W. H. Whittemore. Chorister—Mrs. George B. Hicks. Pianists—Ben Reynolds and Miss Gladys Reineke. Secretaries—Walter Newsom and Evans Campbell. Librarian—Leon Miner.

## Divorces Granted.

Decrees were granted in the following pro confesso divorce cases Saturday: Moseille A. Daley vs. Ernest Daley; Charlotte Forshee vs. Earl O. Forshee; Iolene Goodrich vs. Lee Goodrich; Alice Townsend vs. Edward Townsend; Grace M. Jewell vs. Charles H. Jewell; Leota F. Scrivener vs. Louis W. Scrivener; Edna M. Hurry vs. Cloise M. Hurry; Amanda Tucker vs. William Tucker. Courts adjourned until the opening of the November term.

## Wise Conclusion.

The common council voted at the opening of the Craig-Perica hearing to discontinue the investigation and sustain the action of the chief of the fire department in discharging Edward Perica and the council committee's action in supporting the chief. The mistake as practically everybody agrees was in allowing the matter to come up and be made so much of, but it came to a point when it was necessary to sustain the chief or discharge him, and the council did the wise thing.

## Matthews-VanDoren.

The marriage of Miss Mary E., daughter of Mr. and Mrs. Cyrus Matthews, and Earl H. VanDoren was solemnized Wednesday evening at the home of the bride on Water street, Rev. C. H. Hanks officiating in the presence of the immediate relatives of the bride and groom. The bride has always lived in Owosso and has a wide circle of friends. The groom is an excellent young man employed by the Owosso Truck Co. The many friends extend hearty congratulations. They will reside at 311 West Williams street.

## NO NEW ROADS IN 1914

Supervisors Vote to Take no Action on Road Commissioners' Recommendations.

The most important action by the Board of Supervisors at the session so far was taken Thursday morning when by a vote 13 to 7 on motion of Supr. Colby of Woodhull, it was decided to postpone indefinitely any action on the recommendation of the County Road Commissioners asking for \$40,000 for new roads for 1914. The matter is probably definitely settled for this year although money to complete nine roads at a cost of about \$5,300 will probably be appropriated.

The supervisors who voted against the larger appropriation are not unfavorable to good roads but for various reasons believed it best to postpone so much work until a year later. The large state tax and township taxes this year had considerable to do with it but the main reason was that the recommendation of the commissioners did not seem fair to all parts of the county. The route of the trunk line east was a source of much discussion and dissatisfaction. The action will be a great disappointment to many people in the favored sections but will probably result in a better plan a year later. A report may be reconsidered today and if proper corrections are made covering some parts of the county the money may be appropriated.

## Queen Esther Rally Greatly Enjoyed.

A rally was enjoyed Tuesday evening at the First M. E. church when the Queen Esther circle of that church was joined by the circles of the Asbury and Cornum Methodist at a Bohemian supper. A program in charge of Mrs. W. O. Phillips was rendered as follows: Piano solo, Dora Thorne; devotions were led by Miss Nellie Aleya; vocal solo by Miss Helen Gregory; talk on the work done by the circle of the Asbury church, Mrs. J. P. Cooper; piano solo by Miss Minnie Hoffman of Cornum, talk on the work of the Cornum circle by Miss Lyman; discussion of the work of the First M. E. circle by Miss Mabel Bower; talk by Miss Stone of Cornum, on the inspirational features of the Queen Esther Forward song. Mrs. L. S. Benson was presented with a bouquet of roses in honor of her birthday anniversary by Miss Beatrice Andrews in behalf of the company. The parlors were artistically decorated with autumn flowers and vines.

## Fifty-fourth Wedding Anniversary.

Mrs. Marie Olney entertained, Tuesday, at her home on North Washington street, in honor of the fifty-fourth wedding anniversary of her parents, Mr. and Mrs. James Martin of Carland, who are both over eighty years of age, but are active and in good health. The party was a surprise. A four course dinner was served by Misses Laura Cameron, Agnes Battle and Cora Olney. The guests were Mr. and Mrs. James Martin, Mrs. E. Martin, Flint; Mr. and Mrs. Cyrus Martin, Vernon; Mr. and Mrs. T. S. Martin, Morris; Mr. and Mrs. J. Y. Martin, Cornum; Mr. and Mrs. Geo. Martin and Mr. and Mrs. Ward Martin, Vernon; Mr. and Mrs. Fred Martin, Carland; Mrs. Clara Brewster, Owosso.

## Board of Supervisors.

The supervisors have had a busy two weeks and important matters have been disposed of with practical unanimity. The jail will hereafter be heated by the court house heating plant. The board having voted to have a channel cut underground the short distance between the two buildings. It is believed the heating can be done cheaper and with much less trouble by one plant and with less danger of fire.

The special committee to examine the petitions for the resubmission next spring of the local option question consisted of Supervisors Corey, Curtis, Henry, Colby and Kingsbury.

The board of supervisors is making its annual inspection of the county farm today, the visit having been postponed from Thursday because of bad weather.

The board of supervisors has appointed a committee to draft resolutions on the death of the late T. J. Hicks.

## Case Settled.

After calling a jury and working one day in the case of Mayor J. H. Brandel against City Engineer Brewer and H. P. Walover in the municipal court, the case was settled by the payment to the mayor of \$475 on his claim of \$643 for repairing their road roller belonging to defendants. S. Q. Pulver represented the defense and A. L. Chandler the plaintiff, the jury being six business men.

## CORNER STONE LAYING.

Masonic Grand Lodge Officers Will Conduct Exercises at Carnegie Library October 28.

The corner stone of the new Carnegie library in this city will be laid with proper ceremonies by the Grand Lodge of Michigan, F. & A. M., at 2 o'clock p. m., Tuesday, Oct. 28. Masonic lodges of the county will be invited to participate, and the Knights Templar will act as escort. Dr. J. O. Parker will be marshal of the day with necessary assistants. The committee, G. C. Reineke, E. F. Conant, S. Springett, C. R. McLaughlin, A. M. Hume and G. T. Campbell are the committee in charge.

All uniformed organizations of Owosso are invited to join the parade and are requested to notify Marshal J. O. Parker as soon as possible, that they will attend. The Greater Owosso Band will furnish music. All citizens are requested to display flags in houses and stores. The box to be deposited in the corner stone is in the hands of G. T. Campbell, and articles to be placed therein should be left with him. The box will of course contain the usual documents, such as newspapers, list of officials, history of the library association, etc.

## Doings in Michigan Cities.

Landscape gardeners are at work on Wilson park, Flint's new beauty spot, and about 2,000 shrubs and perennials have been planted.

Kalamazoo's new armory will be dedicated Nov. 19, with Gov. Ferris as the principal speaker.

"Never think of burning your leaves, take them up in a heap and let them rot. They make the best fertilizer in the world." This is the economy message that a prominent florist of Battle Creek is preaching to his home city.

Secretary Chambers of the Menominee Commercial Club, names four fundamental things that are necessary to make a real city, namely: to organize for efficiency; work for the common good, realizing that the growth of the community is more important than the growth of the individual; to build up the physical plant; to develop the agricultural growth.—Michigan Tradesman.

Judge Matthew Bush of the probate court has disposed of Owosso's young lawbreaker by sending Roy Kidd aged 11, to the Industrial school at Lansing. He had given Owosso officials more trouble in a short time than any lawbreaker ever encountered, and everyone is pleased that he is now where his cleverness may possibly be turned to good use.

## Pomona Grange.

The Shiawassee County Pomona Grange will meet with Perry Grange Tuesday, Oct. 28th, 1913. Meeting called to order 10:30 o'clock for a fifth degree business session.

Dinner at noon, served by ladies of Perry Grange.

Afternoon meeting opens promptly at one o'clock. The public is cordially invited to be present.

Music, piano and cornet—Fayette Fernwald and Fred Howard.

Invocation—Rev. J. D. Young.

Recitation—Valeria Fuller.

Music, piano and violin—Dr. and Mrs. Cowles.

Address—J. C. Ketcham, Master of Michigan State Grange.

Music—Miss Fernwald and Mr. Howard.

Recitation—Miss Clara Holbrook.

Vocal solo—Albert Rann.

Address. The value of live stock to successful farming—R. C. Reed, Howell.

Music—By children from the primary grades of the Perry schools.

Supper.

At 7:00 the Perry degree team will exemplify the first degree.

At 8:00 the meeting will be in charge of the lecturer of Perry Grange and is open to all.

## Two Additional Arrests.

Frank R. Ruth and Edward Newman moulders, employed by the Independent Co. were arrested, Wednesday, in connection with the brutal assault by several men two weeks ago on Samuel Schmidt, an Owosso township farmer, when the latter ordered the men, who were hunting, from his farm. Frank Burky was arrested at the time of the assault and identified by Schmidt, who was unable to identify the others, but evidence now seems strong enough to hold them.

## Gets a Widow's Pension.

Mrs. Ada Neff of Owosso, is the first Shiawassee county woman to benefit by the new state law governing pensions to dependent widows. She has three children and will receive \$15 a month. Other petitions are in the hands of Judge Matthew Bush for action.

## EXCITEMENT CAUSES DEATH

Eugene Bolton Suffers Heart Failure After Attacking L. J. Kinne

Trouble Starts Over Bolton's Pasturing Cow on Kinne's Land Against Latter's Wish.

Eugene Bolton, a retired farmer, aged 54 years, died suddenly Sunday afternoon at his home on Farr street in the southeast corner of this city, of heart failure caused by excitement and over exertion in an encounter with Leslie J. Kinne of this city.

Mr. Bolton had sold land to Kinne, part of which the latter sold to Charles Comstock and when Kinne went to see Comstock, Sunday, he found Bolton's cow pastured on the land and turned the animal loose. When he came out of Comstock's he found the cow again tied on the land and he again untied it. Bolton objected and approaching Kinne was offered the chain holding the cow but instead of taking it jumped on Kinne grasping him around the throat with his hand in Kinne's face, one finger in the latter's mouth, which was severely bitten while Kinne was calling to Mr. Comstock and Lee Hoyt to interfere, which they did and Bolton went into his home. He asked his wife for the peroxide bottle, saying "Kinne almost bit my finger off." A minute later he slipped from his chair to the floor unconscious and expired.

Mr. Kinne went to the Bolton home after hearing of the death and offered any assistance he could give, having notified the authorities of the facts. Coroner Cole was summoned and called an inquest for Thursday.

Mr. Bolton was born in Canada, coming to Middlebury township, later moving to Owosso township and seven years ago to Owosso. He was highly regarded by all who knew him. He is survived by his widow and two brothers Henry, of North Dakota, and Leroy, of Laingsburg.

The inquest in the Bolton case will be held Friday morning, being postponed from Thursday because the funeral was to be held at that time. The post mortem examination showed that death was due to heart trouble, that organ being found to be double the natural size.

## Sunday School Convention.

The thirty-fifth annual convention of the Shiawassee County Sunday school association was held at Byron, Oct. 16 and 17, and was very largely attended. The excellent program was carried out with the exception of one speaker. The officers elected were:

President—W. A. Upham, Owosso.

Vice president—H. W. Spitzer, Henderson No. 3.

Secretary—Mrs. Etta Killian, Burton No. 2.

Treasurer—James Hopson, Jr., New Haven.

GROUP PRESIDENTS.

N. E. Mary Rogers; N. W., Eugene McGlockie, Henderson; S. W., Mrs. Cora A. Haskins, Perry; S. E., Guy L. Braden, Byron.

DEPARTMENT SUPERINTENDENTS.

Elementary—Mrs. Winnie Frantz, Owosso Rd 2.

Cradle Roll—Mrs. Zilpha Spitzer, New Lothrop.

Teacher Training—Mrs. Belle Galloway, Cornum Rd 2.

Home Department—Mrs. Wiley Chaplin, New Lothrop.

Missionary—Mrs. A. Ordway, Shafterburg.

Temperance—C. R. Hutchins, Perry.

Adult Bible Class—Austin Bottoms, Bancroft.

Purity—Rev. J. O. Edwards, Vernon.

Secondary Division—Rev. W. H. Shannon, Bancroft.

Rural—E. E. Harris, Bancroft.

Delegates elected to the state convention at Benton Harbor Nov. 12 to 14, are Mrs. Cora Haskins of Perry, and E. E. Harris, Bancroft.

The next annual convention will be held at Vernon, and the pastors of the churches in the village constitute the program committee.

A. M. Bentley has been in Detroit part of the week on business.

Mr. and Mrs. Julius Frieske will visit relatives at Chelsea next week.

Mr. and Mrs. O. L. Davis returned Monday from a short visit with relatives in Howell.

## FINE EXHIBITS

Make Harvest Festival a Success But Rain Spoils Much of the Fun

Despite the cold weather Thursday and the rain Friday the Improvement Association and citizens of Owosso were pleased with the harvest festival and believe the money necessary to conduct it was well spent.

The exhibits in the old armory were a beautiful sight and could not be equalled anywhere in the United States outside of Michigan. Thousands of visitors visited the armory and admired and coveted the grand fruit and vegetables and appreciated other exhibits.

The granges represented were Venice No. 1286; Center No. 854; Perry, Owosso township, Burns, Durand No. 1305; Laingsburg and Bennington. From five to fifteen individuals were represented in the different displays. The exhibits covered a large number of the things shown at the ordinary county fair including grains of all kinds, vegetables, fruit, canned goods, butter, fancy work, relics, etc.

The horse show Thursday morning on West Exchange street was one of the most interesting features of the festival and pleased a big crowd of spectators. There were three classes draft, general purpose and driving horses and all animals were paraded up and down the street headed by Marshall John McDonald, LeValley Dimmick, Mrs. Florence Chapman and W. J. Dowling on their handsome steeds.

In the draft horse class there were three entries, Wm. Cline of Bennington, being awarded first prize with a team of black Percherons weighing 1600 pounds each; Arthur Haynes of Owosso, took second with a team of gray Percherons, and E. Jewell of Owosso, third with a Black Hawk and Belgian team.

In the general purpose class, W. S. Van De Karr of Caledonia, won first prize with a Hambletonian team; E. R. St. Johns of Owosso, second, and G. St. Johns, third, with Percherons; L. E. Willet of Sciota, was entered with a handsome team of French draft horses.

In the driving horse class J. C. Sowersby's well known black team won first; G. W. Detwiler, Owosso, second; Loomis & Omer, third; C. VanCampen also exhibiting. The prizes in each class were \$5, \$3 and \$2.

Wm. Cline also took the Owosso Baking Co. prize for the best all around team. John Gute of Owosso, exhibited his fine Percheron stallion and J. G. Warner of New Haven, his handsome Belgian stallion.

The music by the Owosso band Thursday was listened to by large numbers at the various stands. A balloon ascension in the afternoon was a feature enjoyed by many.

Prizes awarded were as follows:

Pumpkin—Chas. Richardson, 1st; Mrs. Castree, 2d; Samuel Clapp, 3d.

Squash—W. J. Shadbolt, 1st; C. L. Greenwald, 2d; Leroy Jones, 3d.

Small grains—Fred Ott, 1st; Samuel Strehl, 2d; C. L. Greenwald, 3d.

Vegetables—Mrs. Castrees, 1st; F. B. Day, 2d; Leroy Jones, 3d.

Beans—F. B. Day, 1st; C. L. Greenwald, 2d.

Corn—Leroy Jones, 1st; Chas. Lawson, 2d; Wm. Lawson, 3d.

Potatoes—Mrs. John Stevenson, 1st; C. L. Greenwald, 2d; F. L. Barry, 3d.

Apples—G. M. Getman, 1st; F. B. Day, 2d; John Galloway, 3d.

Grapes, white—Chas. Richardson, 1st.

Grapes, blue—Chas. Richardson, 1st.

Pears—Chas. Richardson, 1st; A. F. Loomis, 2d; Samuel Strehl, 3d.

Canned Goods—Mrs. F. W. Love, 1st; H. W. Spitzer, 2d; Gilpha Spitzer, 3d.

Needle work—Orie Craig, 1st; Mrs. M. Griffin, 2d; Mrs. Chas. King, 3d.

Knitting and Crocheting—Mrs. Geo. Caruso, 1st; Mrs. Wm. Drebenstedt, 2d; Mrs. Claude Chamberlain, 3d.

Baked Goods—12 yrs. daughter of C. Smithgall, 1st; Mrs. Chas. Van Campen, 2d.

Dairy Products—Mrs. Claude Chamberlain, 1st; Mrs. L. F. Willett, 2d; Chas. Smithgall, 3d.

Booths, Pomona Grange—Bennington Grange, 1st; Owosso Twp. Grange, 2d; Laingsburg Grange, 3d.

Display, Farm Products, Prem. by Imp. association—Owosso Twp. Grange, 1st; Bennington Grange, 2d; Laingsburg Grange, 3d; Burns Grange, 4th.

## Tag Day Receipts \$125.

Owosso Y. W. C. A. realized \$125 from the sale of tags, Friday, Miss Ethel Hutchinson winning a silver spoon as a prize for the largest amount collected by one person. The result is very gratifying, particularly as the day was cold and wet.

## INCOME TAX PROVISIONS

The following explanation of the provisions of the new income tax law was prepared by Judge Hull, author of the bill:

"Under the new income-tax law every citizen whose net income exceeds \$3,000 will be required to pay a normal tax of 1 per cent upon such excess. However, for the year 1913 the tax will be measured by the net income accruing from March 1 to December 31. The taxpayer whose annual net income exceeds \$3,000 for the year 1913 will therefore only be taxed on that portion accruing from March 1 to December 31 in excess of \$2,500 for an individual and \$3,244.32 for married persons. The normal tax of 1 per cent applies from the lowest to the highest taxable income. Each taxable person will be furnished blank return by the district collector or a deputy, which such taxpayer will be required to properly fill out and return to the office of the collector of the district in which he resides between January 1 and March 1, 1914. If any taxpayer should fail to receive such blank, he will be required, under penalty, to apply to the collector or a deputy for a blank return. Blanks will probably be on deposit with most postmasters for the convenience of the taxpayer.

"The Treasury regulations soon to be prepared will make clear to every taxpayer the requirements of the law and its application to income derived from the various kinds of business. Every person who keeps familiar with his business affairs during the year to the extent that at its end he knows with reasonable accuracy the amount of his aggregate annual profits, the matter of executing his tax return would be both simple and convenient.

"The statutory exemption of \$3,000 is allowed for personal living or family expenses; however, this and other gross income for which special deductions are allowed by the law must be embraced in the return of gross income, and the Commissioner of Internal Revenue will make these deductions when he assesses and computes the tax. Each taxpayer will be notified of the amount of tax due by June 1, 1914, and will be required to make payment by June 30, 1914.

"The normal tax upon individuals is assessed and collected by either one or both of two methods, namely, personal return of the taxpayer, and deduction and payment at the source of the income. For the year 1913 all such individual taxpayers will make a personal return of income for the purpose of the assessment and payment of the tax except as to that portion of such income from which the tax is deducted and withheld at the source during the months of November and December, 1913. This latter method of assessing and collecting the tax only relates to fixed annual or periodical income exceeding \$3,000 per annum, such as fixed annual or periodical interest, salaries, rent, royalties, partnership profits, and so forth. Under the provisions of the law this method requiring tax to be withheld at the source does not take effect until November 1. The tax withheld upon any amount of taxable income during November or December will only be 1 per cent of such income exceeding \$3,000. This method of withholding the tax upon income in excess of \$3,000 contains one exception, which relates to interest on corporate bonds and other like indebtedness, but it does not embrace interest paid by banks to depositors or interest upon notes or like obligations unsecured by mortgage or deed of trust. The 1 per cent tax upon such interest accruing to all individual bondholders will be withheld by the debtor corporation or its paying agent and paid to the Government, even though an individual's income is under \$3,000.

"If the income of a person is under \$3,000, or if the tax upon same is withheld for payment at the source, or if the same is paid or to be paid elsewhere in the United States, such person may make affidavit to such fact, and thereupon no return will be required. However, this does not mean that all people will thus have to make affidavit; only those whom the collector or his deputy upon reasonable grounds might believe were subject to tax would make affidavit.

"Below is given a synopsis of the new law as it relates to the taxation of individuals. The corporation-tax provisions are not synopsized, for the reason that they are substantially a continuation of the present corporate excise tax laws.

## INCOME TAX—PERSONAL.

### INCOMES COVERED.

"Those of all citizens of the United States residing at home or abroad.

(Continued on page 7.)